



കേരള സർക്കാർ

തസ്വഭവ-എസി2/ 217/2016-തസ്വഭവ

തദ്ദേശ സ്വയംഭരണ (എസി) വകുപ്പ്,
തിരുവനന്തപുരം, തീയതി: 30.09.2016
0471 2518151 binoy100887@kerala.gov.in

സർക്കുലർ

വിഷയം:- തസ്വഭവ - കമ്പ് ട്രോളർ & ആഡിറ്റർ ജനറലിന്റെ 2015 മാർച്ച് 31-ന് അവസാനിച്ച വർഷത്തെ (തദ്ദേശ സ്വയംഭരണ സ്ഥാപനങ്ങൾ) ഓഡിറ്റ് റിപ്പോർട്ട് - ഓഡിറ്റ് ഖണ്ഡികകൾക്ക് സമയബന്ധിതമായി ന്യൂനതാ പരിഹാര നടപടി പത്രികകൾ (RMT) സമർപ്പിക്കുന്നത് സംബന്ധിച്ച് നിർദ്ദേശങ്ങൾ പുറപ്പെടുവിക്കുന്നത് - സംബന്ധിച്ച്.

ഇന്ത്യയുടെ കമ്പ് ട്രോളർ ആന്റ് ഓഡിറ്റർ ജനറലിന്റെ തദ്ദേശ സ്വയംഭരണ സ്ഥാപനങ്ങളെ സംബന്ധിച്ച 2015 മാർച്ച് 31 ന് അവസാനിച്ച വർഷത്തെ ഓഡിറ്റ് റിപ്പോർട്ട് 2016 ജൂലൈ 11-ാം തീയതി നിയമസഭയുടെ മേശപ്പുറത്തു സമർപ്പിക്കുകയുണ്ടായി. നിയമസഭാ ചട്ടങ്ങളനുസരിച്ച് പ്രസ്തുത റിപ്പോർട്ടിലെ വിവിധ പരാമർശങ്ങളിന്മേൽ ന്യൂനതാ പരിഹാര നടപടി പത്രിക (RMT Statements) റിപ്പോർട്ട് സഭയിൽ വച്ച് മൂന്നു മാസത്തിനകം നിയമസഭയ്ക്ക് സമർപ്പിക്കേണ്ടതാണ്. ഇതിന്റെ അടിസ്ഥാനത്തിൽ, 2015 മാർച്ച് 31 ന് അവസാനിച്ച സി&എ.ജി റിപ്പോർട്ടിന്മേൽ വർഷത്തെ (റിപ്പോർട്ട് No 5 & 6 ഓഫ് 2016) നിയമസഭ മുൻപാകെ യഥാസമയം നടപടി റിപ്പോർട്ട് സമർപ്പിക്കുന്നതിനായി താഴെ പറയുന്ന നിർദ്ദേശങ്ങൾ പുറപ്പെടുവിക്കുന്നു.

- 1) വിവിധ ഓഡിറ്റ് പരാമർശങ്ങൾക്ക് ബന്ധപ്പെട്ട തദ്ദേശ സ്വയംഭരണസ്ഥാപനം നിർവ്വഹണ എജൻസി വ്യക്തവും, പര്യാപ്തമായ ന്യൂനതാ പരിഹാര നടപടി പത്രിക 17/10/2016 നകം ബന്ധപ്പെട്ട വകുപ്പുമേധാവിക്ക് സമർപ്പിക്കേണ്ടതാണ്.
- 2) വകുപ്പുമേധാവികൾ ക്രോഡീകൃത ന്യൂനതാ പരിഹാര പത്രികകൾ 24/10/2016 നു മുമ്പായി സർക്കാരിന് സമർപ്പിക്കേണ്ടതാണ്.
- 3) വകുപ്പുമേധാവി തലത്തിൽ RMT കൾ വിശദമായി പരിശോധിക്കേണ്ടതും, ന്യൂനതകൾ പരിഹരിച്ച് നിയമസഭാ സമിതിക്ക് സമർപ്പിക്കുവാൻ പര്യാപ്തമായ വ്യക്തവും വിശദവുമായ റിപ്പോർട്ടുകളായാണ് സർക്കാരിൽ സമർപ്പിക്കുന്നതെന്ന് ഉറപ്പുവരുത്തേണ്ടതുമാണ്. "നടപടി സ്വീകരിച്ചു വരുന്നു", "പരിശോധിച്ചുവരുന്നു", " പരിഗണനയിലാണ് " തുടങ്ങിയ മറുപടികൾ പൂർണ്ണമായും ഒഴിവാക്കേണ്ടതും, ഓഡിറ്റ് പരാമർശങ്ങളിന്മേൽ സ്വീകരിച്ച നടപടി രേഖകൾ സഹിതം വ്യക്തമാക്കേണ്ടതുമാണ്.
- 4) ജില്ലാ/മേഖലാ തല ഉദ്യോഗസ്ഥർ ബന്ധപ്പെട്ട തദ്ദേശ സ്വയംഭരണ സ്ഥാപനങ്ങളെ ജില്ലാ/മേഖലാ തലത്തിൽ വിളിച്ചുചേർത്ത്, ന്യൂനതാ പരിഹാര പത്രിക തയ്യാറാക്കുന്നതിലെ പുരോഗതി വിലയിരുത്തേണ്ടതാണ്.
- 5) നിശ്ചിത സമയക്രമം പാലിച്ച് RMT കൾ സമർപ്പിക്കാത്ത തദ്ദേശ സ്വയംഭരണ സ്ഥാപനങ്ങളെ സംബന്ധിച്ച വീവരങ്ങൾ, ഉത്തരവാദിയായ ഉദ്യോഗസ്ഥന്റെ പേരു

സഹിതം ജില്ലാ/മേഖലാ ഉദ്യോഗസ്ഥർ അപ്പോൾ തന്നെ സർക്കാരിൽ അറിയിക്കേണ്ടതാണ്.

6) സി & എജി യുടെ 2015 മാർച്ച് 31 ന് അവസാനിച്ച വർഷത്തെ തദ്ദേശ സ്വയംഭരണ സ്ഥാപനങ്ങളെ സംബന്ധിച്ച ഓഡിറ്റ് റിപ്പോർട്ടിന്റെ പി.ഡി.എഫ് വെർഷൻ അക്കൗണ്ടന്റ് ജനറലിന്റെ വെബ്സൈറ്റിൽ (www.agker.cag.gov.in) ലഭ്യമാണ്.

7) വിവിധ തദ്ദേശ സ്വയംഭരണ സ്ഥാപനങ്ങൾക്ക് ബാധകമായ ഓഡിറ്റ് ഖണ്ഡികകളുടെ പട്ടിക ഈ സർക്കുലറിനോടൊപ്പം അനുബന്ധമായി നൽകിയിട്ടുണ്ട്. പ്രസ്തുത പട്ടികയിലുൾപ്പെടാത്ത ഖണ്ഡികകൾ ഉണ്ടെങ്കിൽ, റിപ്പോർട്ട് പരിശോധിച്ച് അവയ്ക്കുള്ള മറുപടി കൂടി സമയബന്ധിതമായി തയ്യാറാക്കി സമർപ്പിക്കേണ്ടതാണ്.

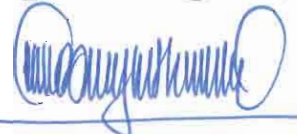
8) ഇതോടൊപ്പം അനുബന്ധമായി നൽകിയിട്ടുള്ള പ്രൊഫോർമയിൽ വകുപ്പ് മേധാവി സാക്ഷ്യപ്പെടുത്തിയ മലയാളത്തിലുള്ള മറുപടിയാണ് സർക്കാരിൽ സമർപ്പിക്കേണ്ടത്. RMT യുടെ soft Copy (മലയാളം യൂണികോഡ് കമ്പാറ്റിബിൾ ഫോണ്ടിൽ) binoy100887@kerala.gov.in എന്ന ഇ-മെയിൽ വിലാസത്തിൽ കൂടി ലഭ്യമാക്കേണ്ടതാണ്.

9) നടപടി റിപ്പോർട്ടുകൾ നിശ്ചിത സമയ പരിധിക്കുള്ളിൽ ന്യൂനത പരിഹാര നടപടി പത്രികകൾ നിയമസഭയിൽ സമർപ്പിക്കുക എന്നത് സർക്കാരിന്റെ നിയമപരമായ ഉത്തരവാദിത്വമായതിനാൽ, മുകളിൽ സൂചിപ്പിച്ച സമയക്രമം പാലിച്ചു നടപടികൾ സ്വീകരിക്കാത്ത ഉദ്യോഗസ്ഥർക്കെതിരെ കടുത്ത ശിക്ഷണ നടപടികൾ സ്വീകരിക്കുന്നതായിരിക്കും.

റ്റി.ശ്രീകുമാർ
ഡെപ്യൂട്ടി സെക്രട്ടറി

- പഞ്ചായത്ത് ഡയറക്ടർ, തിരുവനന്തപുരം
- ഗ്രാമ വികസന കമ്മീഷണർ, തിരുവനന്തപുരം
- നഗര കാര്യ വകുപ്പ് ഡയറക്ടർ, തിരുവനന്തപുരം
- എല്ലാ നഗര കാര്യ വകുപ്പ് ജോയിന്റ് ഡയറക്ടർമാർക്കും
- എല്ലാ ജില്ലാ പഞ്ചായത്ത് സെക്രട്ടറിമാർക്കും
- എല്ലാ കോർപ്പറേഷൻ സെക്രട്ടറിമാർക്കും (നഗര കാര്യ വകുപ്പ് ഡയറക്ടർ മുഖാന്തിരം)
- എല്ലാ മുനിസിപ്പൽ സെക്രട്ടറിമാർക്കും (നഗര കാര്യ വകുപ്പ് ഡയറക്ടർ മുഖാന്തിരം)
- എല്ലാ ബ്ലോക്ക് പഞ്ചായത്ത് സെക്രട്ടറിമാർക്കും (ഗ്രാമ വികസന കമ്മീഷണർ മുഖാന്തിരം)
- എല്ലാ ഗ്രാമ പഞ്ചായത്ത് സെക്രട്ടറിമാർക്കും (പഞ്ചായത്ത് ഡയറക്ടർ മുഖാന്തിരം)
- മാനേജിംഗ് ഡയറക്ടർ, കേരള വാട്ടർ അതോറിട്ടി, തിരുവനന്തപുരം.
- പ്രോജക്ട് ഡയറക്ടർ, കെ.എസ്.യു.ഡി.പി, തിരുവനന്തപുരം.
- എക്സിക്യൂട്ടീവ് ഡയറക്ടർ, ശുചിത്വ മിഷൻ, തിരുവനന്തപുരം.
- എക്സിക്യൂട്ടീവ് ഡയറക്ടർ, കുടുംബശ്രീ, തിരുവനന്തപുരം.
- പ്രിൻസിപ്പൽ അക്കൗണ്ടന്റ് ജനറൽ (ജി & എസ് എസ് എ)
- ഡെപ്യൂട്ടി അക്കൗണ്ടന്റ് ജനറൽ (എൽബിഎ)
- എക്സിക്യൂട്ടീവ് ചെയർമാൻ & മാനേജിംഗ് ഡയറക്ടർ, ഇൻഫർമേഷൻ കേരള മിഷൻ (വെബ് സൈറ്റിൽ പ്രസിദ്ധീകരിക്കുന്നതിനായി)

ഉത്തരവിൻ പ്രകാരം,



സെക്ഷൻ ഓഫീസർ.



SI No	ML No	Name of the Auditee Institution	Type	HOD	Report No	Audit Para No	Description
1	10	Chettikulangara GP	GP	DP	5	1.4.1	Delay in finalisation of Projects
2	11	Maelikkara - Thekkekara GP	GP	DP	5	1.4.1	Delay in finalisation of Projects
3	12	Chennithala - Thrupperumthura GP	GP	DP	5	1.4.1	Delay in finalisation of Projects
4	18	Chettikulangara GP	GP	DP	5	1.4.3	Functioning of Working Groups- SCP Fund utilised for Maintenance of roads outside colony
5	19	Chettikulangara GP	GP	DP	5	1.4.4	Grama Sabha - meeting, frequency, beneficiary selection, annual report discussion
6	20	Maelikkara - Thekkekara GP	GP	DP	5	1.4.4	Grama Sabha - meeting, frequency, beneficiary selection, annual report discussion
7	21	Chennithala - Thrupperumthura GP	GP	DP	5	1.4.4	Grama Sabha - meeting, frequency, beneficiary selection, annual report discussion
8	25	Chettikulangara GP	GP	DP	5	1.5.1	Implementation of Projects under infrastructure sector - Allocation Vs Actual
9	26	Maelikkara - Thekkekara GP	GP	DP	5	1.5.1	Implementation of Projects under infrastructure sector - Allocation Vs Actual
10	27	Chennithala - Thrupperumthura GP	GP	DP	5	1.5.1	Implementation of Projects under infrastructure sector - Allocation Vs Actual
11	30	Chettikulangara GP	GP	DP	5	1.5.2	Implementation of Projects under Productive Sector- Allocation Vs Actual
12	31	Maelikkara - Thekkekara GP	GP	DP	5	1.5.2	Implementation of Projects under Productive Sector- Allocation Vs Actual
13	32	Chennithala - Thrupperumthura GP	GP	DP	5	1.5.2	Implementation of Projects under Productive Sector- Allocation Vs Actual
14	35	Chettikulangara GP	GP	DP	5	1.5.3	Implementation of Projects under Woman Component Plan- Allocation Vs Actual
15	36	Maelikkara - Thekkekara GP	GP	DP	5	1.5.3	Implementation of Projects under Woman Component Plan- Allocation Vs Actual
16	37	Chennithala - Thrupperumthura GP	GP	DP	5	1.5.3	Implementation of Projects under Woman Component Plan- Allocation Vs Actual
17	40	Chettikulangara GP	GP	DP	5	1.5.4	Implementation of Projects under Special Component Plan- Allocation Vs Actual

SI No	ML No	Name of the Auditee Institution	Type	HOD	Report No	Audit Para No	Description
18	41	Maelikkara - Thekkekara GP	GP	DP	5	1.5.4	Implementation of Projects under Special Component Plan- Allocation Vs Actual
19	42	Chennithala - Thrupperumthura GP	GP	DP	5	1.5.4	Implementation of Projects under Special Component Plan- Allocation Vs Actual
20	45	Chettikulangara GP	GP	DP	5	1.5.6	Implementation of Projects under Palliative care & differently abled- Allocation Vs Actual
21	46	Maelikkara - Thekkekara GP	GP	DP	5	1.5.6	Implementation of Projects under Palliative care & differently abled- Allocation Vs Actual
22	47	Chennithala - Thrupperumthura GP	GP	DP	5	1.5.6	Implementation of Projects under Palliative care & differently abled- Allocation Vs Actual
23	49	Government	GOV	DP	5	2.1.1.1(a)	Resources: Trends and composition - No increase in the own revenue
24	51	DP	HOD	DP	5	2.1.1.1(b)	Resources: Trends and composition - Surrender of Funds CSS & SSS
25	55	DP	HOD	DP	5	2.1.1.2(b)	Transfer of Funds from Government - Delay in issuing Letter of Authority
26	58	DP	HOD	DP	5	2.1.1.2(c)	Transfer of Funds from Government - Under utilisation - Shortfall
27	61	DP	HOD	DP	5	2.1.1.2 (d)	Transfer of Funds from Government - Lapse of Performance Grant
28	72	DP	HOD	DP	5	2.1.2	Implementation of Projects by LSGIs- Shortfall in expenditure
29	87	Veliyanallur	GP	DP	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.
30	88	Thottappuzhasseri	GP	DP	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.
31	89	Mallappuzhasseri	GP	DP	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.
32	90	Palakkuzha	GP	DP	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.
33	91	Agaly	GP	DP	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.
34	92	Sholayur	GP	DP	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.
35	93	Munnar	GP	DP	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.

SI No	ML No	Name of the Auditee Institution	Type	HOD	Report No	Audit Para No	Description
36	94	Marayoor	GP	DP	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.
37	95	Vandanmedu	GP	DP	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.
38	96	Kunnothuparambu	GP	DP	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.
39	97	Kattappana	GP	DP	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.
40	98	Thuravur	GP	DP	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.
41	99	Poovachal	GP	DP	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.
42	100	Akathethara	GP	DP	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.
43	101	Ayiloor	GP	DP	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.
44	102	Kattakkada	GP	DP	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.
45	103	Anjuthengu	GP	DP	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.
46	104	Navailkkulam	GP	DP	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.
47	105	Mullassery	GP	DP	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.
48	106	Poovar	GP	DP	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.
49	107	Manamboor	GP	DP	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.
50	108	Thrikkodithanam	GP	DP	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.
51	109	Aroor	GP	DP	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.

SI No	ML No	Name of the Auditee Institution	Type	HOD	Report No	Audit Para No	Description
52	110	Ranni	GP	DP	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.
53	111	Nellanadu	GP	DP	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.
54	112	Idmalakkudy	GP	DP	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.
55	113	Edavetty	GP	DP	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.
56	114	Kottamkara	GP	DP	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.
57	115	Vythiri	GP	DP	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.
58	116	Kottarakkara	GP	DP	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.
59	117	Avanoor	GP	DP	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.
60	118	Aymanam	GP	DP	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.
61	119	Angadippuram	GP	DP	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.
62	129	Manjeswaram	GP	DP	5	2.5.1	Quality of Annual Financial Statements - Delay in submission of AFS
63	130	Palakkuzha	GP	DP	5	2.5.1 (a)	Quality of Annual Financial Statements -DCB statement is incorrect
64	131	Edavaka	GP	DP	5	2.5.1 (a)	Quality of Annual Financial Statements -DCB statement is incorrect
65	132	Mazhuvannor	GP	DP	5	2.5.1 (a)	Quality of Annual Financial Statements -DCB statement is incorrect
66	133	Munnar	GP	DP	5	2.5.1 (a)	Quality of Annual Financial Statements -DCB statement is incorrect
67	134	Thuravur	GP	DP	5	2.5.1 (a)	Quality of Annual Financial Statements -DCB statement is incorrect
68	135	Thirumarady	GP	DP	5	2.5.1 (a)	Quality of Annual Financial Statements -DCB statement is incorrect
69	136	Poovachal	GP	DP	5	2.5.1 (a)	Quality of Annual Financial Statements -DCB statement is incorrect
70	137	Mullassery	GP	DP	5	2.5.1 (a)	Quality of Annual Financial Statements -DCB statement is incorrect
71	138	Poovar	GP	DP	5	2.5.1 (a)	Quality of Annual Financial Statements -DCB statement is incorrect
72	139	Thevalakkara	GP	DP	5	2.5.1 (a)	Quality of Annual Financial Statements -DCB statement is incorrect
73	140	Edavetty	GP	DP	5	2.5.1 (a)	Quality of Annual Financial Statements -DCB statement is incorrect

SI No	ML No	Name of the Auditee Institution	Type	HOD	Report No	Audit Para No	Description
74	141	Vythiri	GP	DP	5	2.5.1 (a)	Quality of Annual Financial Statements -DCB statement is incorrect
75	142	Thamarassery	GP	DP	5	2.5.1 (a)	Quality of Annual Financial Statements -DCB statement is incorrect
76	143	Alangad	GP	DP	5	2.5.1 (a)	Quality of Annual Financial Statements -DCB statement is incorrect
77	144	Vazhathoppu	GP	DP	5	2.5.1 (a)	Quality of Annual Financial Statements -DCB statement is incorrect
78	152	Thuravur	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - AFS does not contains all transactions
79	153	Veliyanallur	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - AFS does not contains all transactions
80	154	Manjeswaram	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - AFS does not contains all transactions
81	155	Pudur	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - AFS does not contains all transactions
82	156	Marayoor	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - AFS does not contains all transactions
83	157	Chowannur	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - AFS does not contains all transactions
84	158	Badiyadukka	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - AFS does not contains all transactions
85	159	Aroor	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - AFS does not contains all transactions
86	160	Thirunelly	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - AFS does not contains all transactions
87	161	Panmana	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - AFS does not contains all transactions
88	162	Chokli	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - AFS does not contains all transactions
89	163	Nadathara	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - AFS does not contains all transactions
90	164	Aryankavu	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - AFS does not contains all transactions
91	165	Vamanapuram	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - AFS does not contains all transactions

SI No	ML No	Name of the Auditee Institution	Type	HOD	Report No	Audit Para No	Description
92	166	Avanoor	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - AFS does not contains all transactions
93	167	Aymanam	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - AFS does not contains all transactions
94	168	Angadippuram	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - AFS does not contains all transactions
95	173	Mallappuzhasseri	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - CB/ OB disparity
96	174	Kattakkada	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - CB/ OB disparity
97	175	Mylom	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - CB/ OB disparity
98	182	Edavaka	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - lack of appending statements of AFS
99	183	Peringom Vayakkara	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - lack of appending statements of AFS
100	184	Vandanmedu	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - lack of appending statements of AFS
101	185	Thirumarady	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - lack of appending statements of AFS
102	186	Poovachal	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - lack of appending statements of AFS
103	187	Ayiloor	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - lack of appending statements of AFS
104	188	Mudakkal	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - lack of appending statements of AFS
105	189	Karumkulam	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - lack of appending statements of AFS
106	190	Karavaloor	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - lack of appending statements of AFS
107	191	Kanthalloor	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - lack of appending statements of AFS
108	192	Idukki Kanjikkuzhy	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - lack of appending statements of AFS

SI No	ML No	Name of the Auditee Institution	Type	HOD	Report No	Audit Para No	Description
109	193	Mayyanad	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - lack of appending statements of AFS
110	194	Kottamkara	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - lack of appending statements of AFS
111	195	Thamarassery	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - lack of appending statements of AFS
112	196	Padiyur	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - lack of appending statements of AFS
113	197	Thodiyur	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - lack of appending statements of AFS
114	198	Vazhathoppu	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - lack of appending statements of AFS
115	199	Kottarakkara	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - lack of appending statements of AFS
116	200	Chathannoor	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - lack of appending statements of AFS
117	201	Kooropada	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - lack of appending statements of AFS
118	202	Puthuppally	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - lack of appending statements of AFS
119	203	Aryad	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - lack of appending statements of AFS
120	204	Noolpuzha	GP	DP	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - lack of appending statements of AFS
121	209	Poovachal	GP	DP	5	2.5.2	Preparation of Monthly Accounts - Did not prepare Monthly Accounts
122	210	Vandanmedu	GP	DP	5	2.5.2	Preparation of Monthly Accounts - Did not prepare Monthly Accounts
123	211	Manamboor	GP	DP	5	2.5.2	Preparation of Monthly Accounts - Did not prepare Monthly Accounts
124	212	Nedumkunnam	GP	DP	5	2.5.2	Preparation of Monthly Accounts - Did not prepare Monthly Accounts
125	213	Nellanadu	GP	DP	5	2.5.2	Preparation of Monthly Accounts - Did not prepare Monthly Accounts
126	214	Edavetty	GP	DP	5	2.5.2	Preparation of Monthly Accounts - Did not prepare Monthly Accounts
127	215	Thodiyur	GP	DP	5	2.5.2	Preparation of Monthly Accounts - Did not prepare Monthly Accounts
128	216	Kottarakkara	GP	DP	5	2.5.2	Preparation of Monthly Accounts - Did not prepare Monthly Accounts

SI No	ML No	Name of the Auditee Institution	Type	HOD	Report No	Audit Para No	Description
129	217	Aymanam	GP	DP	5	2.5.2	Preparation of Monthly Accounts - Did not prepare Monthly Accounts
130	228	Manjeswaram	GP	DP	5	2.5.3	Stock Verification - Not done
131	229	Agaly	GP	DP	5	2.5.3	Stock Verification - Not done
132	230	Poovachal	GP	DP	5	2.5.3	Stock Verification - Not done
133	231	Akathethara	GP	DP	5	2.5.3	Stock Verification - Not done
134	232	Mullassery	GP	DP	5	2.5.3	Stock Verification - Not done
135	233	Karavaloor	GP	DP	5	2.5.3	Stock Verification - Not done
136	234	Manamboor	GP	DP	5	2.5.3	Stock Verification - Not done
137	235	Thrikkodithanam	GP	DP	5	2.5.3	Stock Verification - Not done
138	236	Mayyanad	GP	DP	5	2.5.3	Stock Verification - Not done
139	237	Chirakkadavu	GP	DP	5	2.5.3	Stock Verification - Not done
140	238	Thamarassery	GP	DP	5	2.5.3	Stock Verification - Not done
141	239	Dharmadam	GP	DP	5	2.5.3	Stock Verification - Not done
142	240	Chokli	GP	DP	5	2.5.3	Stock Verification - Not done
143	241	Avanoor	GP	DP	5	2.5.3	Stock Verification - Not done
144	259	Poovachal	GP	DP	5	2.5.4 (a)	Maintenance of primary financial records - Deficiencies in the maintenance of Cash book
145	260	Ayiloor	GP	DP	5	2.5.4 (a)	Maintenance of primary financial records - Deficiencies in the maintenance of Cash book
146	261	Marayoor	GP	DP	5	2.5.4 (a)	Maintenance of primary financial records - Deficiencies in the maintenance of Cash book
147	262	Kattappana	GP	DP	5	2.5.4 (a)	Maintenance of primary financial records - Deficiencies in the maintenance of Cash book
148	263	Kunnothuparambu	GP	DP	5	2.5.4 (a)	Maintenance of primary financial records - Deficiencies in the maintenance of Cash book
149	264	Edavaka	GP	DP	5	2.5.4 (a)	Maintenance of primary financial records - Deficiencies in the maintenance of Cash book
150	265	Badiyadukka	GP	DP	5	2.5.4 (a)	Maintenance of primary financial records - Deficiencies in the maintenance of Cash book
151	266	Kattakkada	GP	DP	5	2.5.4 (a)	Maintenance of primary financial records - Deficiencies in the maintenance of Cash book

SI No	ML No	Name of the Auditee Institution	Type	HOD	Report No	Audit Para No	Description
152	267	Anjuthengu	GP	DP	5	2.5.4 (a)	Maintenance of primary financial records - Deficiencies in the maintenance of Cash book
153	268	Navailkkulam	GP	DP	5	2.5.4 (a)	Maintenance of primary financial records - Deficiencies in the maintenance of Cash book
154	269	Manamboor	GP	DP	5	2.5.4 (a)	Maintenance of primary financial records - Deficiencies in the maintenance of Cash book
155	270	Thrikkodithanam	GP	DP	5	2.5.4 (a)	Maintenance of primary financial records - Deficiencies in the maintenance of Cash book
156	271	Aroor	GP	DP	5	2.5.4 (a)	Maintenance of primary financial records - Deficiencies in the maintenance of Cash book
157	272	Kanthalloor	GP	DP	5	2.5.4 (a)	Maintenance of primary financial records - Deficiencies in the maintenance of Cash book
158	273	Nellanadu	GP	DP	5	2.5.4 (a)	Maintenance of primary financial records - Deficiencies in the maintenance of Cash book
159	274	Edavetty	GP	DP	5	2.5.4 (a)	Maintenance of primary financial records - Deficiencies in the maintenance of Cash book
160	275	Kumarakom	GP	DP	5	2.5.4 (a)	Maintenance of primary financial records - Deficiencies in the maintenance of Cash book
161	276	Vythiri	GP	DP	5	2.5.4 (a)	Maintenance of primary financial records - Deficiencies in the maintenance of Cash book
162	277	Chirakkadavu	GP	DP	5	2.5.4 (a)	Maintenance of primary financial records - Deficiencies in the maintenance of Cash book
163	278	Padiyur	GP	DP	5	2.5.4 (a)	Maintenance of primary financial records - Deficiencies in the maintenance of Cash book
164	279	Alangad	GP	DP	5	2.5.4 (a)	Maintenance of primary financial records - Deficiencies in the maintenance of Cash book
165	280	Vazhathoppu	GP	DP	5	2.5.4 (a)	Maintenance of primary financial records - Deficiencies in the maintenance of Cash book
166	281	Ayarkunnam	GP	DP	5	2.5.4 (a)	Maintenance of primary financial records - Deficiencies in the maintenance of Cash book
167	282	Puthuppally	GP	DP	5	2.5.4 (a)	Maintenance of primary financial records - Deficiencies in the maintenance of Cash book

SI No	ML No	Name of the Auditee Institution	Type	HOD	Report No	Audit Para No	Description
168	286	Manjeswaram	GP	DP	5	2.5.4 (b)(i)	Maintenance of primary financial records - Asset Register maintained but not properly
169	287	Amboori	GP	DP	5	2.5.4 (b)(i)	Maintenance of primary financial records - Asset Register maintained but not properly
170	288	Kattakkada	GP	DP	5	2.5.4 (b)(i)	Maintenance of primary financial records - Asset Register maintained but not properly
171	289	Manmboor	GP	DP	5	2.5.4 (b)(i)	Maintenance of primary financial records - Asset Register maintained but not properly
172	290	Thrikkodithanam	GP	DP	5	2.5.4 (b)(i)	Maintenance of primary financial records - Asset Register maintained but not properly
173	291	Dharmadam	GP	DP	5	2.5.4 (b)(i)	Maintenance of primary financial records - Asset Register maintained but not properly
174	292	Madavoor	GP	DP	5	2.5.4 (b)(i)	Maintenance of primary financial records - Asset Register maintained but not properly
175	293	Chokli	GP	DP	5	2.5.4 (b)(i)	Maintenance of primary financial records - Asset Register maintained but not properly
176	294	Vamanapuram	GP	DP	5	2.5.4 (b)(i)	Maintenance of primary financial records - Asset Register maintained but not properly
177	295	Avanoor	GP	DP	5	2.5.4 (b)(i)	Maintenance of primary financial records - Asset Register maintained but not properly
178	296	Angadippuram	GP	DP	5	2.5.4 (b)(i)	Maintenance of primary financial records - Asset Register maintained but not properly
179	299	Thalayolapparambu	GP	DP	5	2.5.4 (b)(i)	Maintenance of primary financial records - Did not maintain Advance Register
180	300	Poovachal	GP	DP	5	2.5.4 (b)(i)	Maintenance of primary financial records - Advance Register maintained but not properly
181	301	Chirakkadavu	GP	DP	5	2.5.4 (b)(i)	Maintenance of primary financial records - Advance Register maintained but not properly
182	305	Akathethara	GP	DP	5	2.5.4 (b)(i)	Maintenance of primary financial records - Deposit Register maintained but not properly
183	306	Kattakkada	GP	DP	5	2.5.4 (b)(i)	Maintenance of primary financial records - Deposit Register maintained but not properly

SI No	ML No	Name of the Auditee Institution	Type	HOD	Report No	Audit Para No	Description
184	307	Madavoor	GP	DP	5	2.5.4 (b)(i)	Maintenance of primary financial records - Deposit Register maintained but not properly
185	308	Idamalakkudy	GP	DP	5	2.5.4 (b)(v)	Maintenance of primary financial records - Did not maintain Asset Register
186	410	Arpookkara	GP	DP	5	3.2.2.4	Maintenance of hygiene in public places and water bodies -High density of Coliform Bacteria
187	428	Puthur	GP	DP	5	3.4	Unfruitful expenditure of Rs 31.68 lakhs in the construction of brick manufacturing unit
188	429	Kalady	GP	DP	5	3.5	Idle investment on Jute Sack manufacturing project
189	434	Azhiyur	GP	DP	5	3.8	Idle investment on the purchase of Plastic Shredding Machines
190	435	Nadapuram	GP	DP	5	3.8	Idle investment on the purchase of Plastic Shredding Machines
191	436	Kuttiyadi	GP	DP	5	3.8	Idle investment on the purchase of Plastic Shredding Machines
192	437	Vanimel	GP	DP	5	3.8	Idle investment on the purchase of Plastic Shredding Machines
193	438	Naripatta	GP	DP	5	3.8	Idle investment on the purchase of Plastic Shredding Machines
194	439	Chekyad	GP	DP	5	3.8	Idle investment on the purchase of Plastic Shredding Machines
195	440	Balussery	GP	DP	5	3.8	Idle investment on the purchase of Plastic Shredding Machines
196	441	Mukkam	GP	DP	5	3.8	Idle investment on the purchase of Plastic Shredding Machines
197	465	Alathur	GP	DP	6	3.3.1.2	Complexity in Scheme design
198	466	Pappinisseri	GP	DP	6	3.3.1.2	Complexity in Scheme design
199	467	Eruvessi	GP	DP	6	3.3.1.2	Complexity in Scheme design
200	468	Vattamkulam	GP	DP	6	3.3.1.2	Complexity in Scheme design
201	469	Vellukkara	GP	DP	6	3.3.1.2	Complexity in Scheme design
202	470	Pallikkal	GP	DP	6	3.3.1.2	Complexity in Scheme design
203	471	Sooranad south	GP	DP	6	3.3.1.2	Complexity in Scheme design
204	472	Parakadavu	GP	DP	6	3.3.1.2	Complexity in Scheme design
205	473	Cheruthazham	GP	DP	6	3.3.1.2	Complexity in Scheme design
206	474	Vadakkera	GP	DP	6	3.3.1.2	Complexity in Scheme design
207	475	Ranni	GP	DP	6	3.3.1.2	Complexity in Scheme design
208	476	Ezhupunna	GP	DP	6	3.3.1.2	Complexity in Scheme design
209	477	Koottickal	GP	DP	6	3.3.1.2	Complexity in Scheme design
210	478	Pazhayannur	GP	DP	6	3.3.1.2	Complexity in Scheme design
211	479	Vellamunda	GP	DP	6	3.3.1.2	Complexity in Scheme design

SI No	ML No	Name of the Auditee Institution	Type	HOD	Report No	Audit Para No	Description
212	480	Valapattanam	GP	DP	6	3.3.1.2	Complexity in Scheme design
213	481	Thillankeri	GP	DP	6	3.3.1.2	Complexity in Scheme design
214	482	Piriyari	GP	DP	6	3.3.1.2	Complexity in Scheme design
215	483	Kodencheri	GP	DP	6	3.3.1.2	Complexity in Scheme design
216	484	Udayamperoor	GP	DP	6	3.3.1.2	Complexity in Scheme design
217	485	Karumkulam	GP	DP	6	3.3.1.2	Complexity in Scheme design
218	486	Anchal	GP	DP	6	3.3.1.2	Complexity in Scheme design
219	487	Ranni Pazhavangadi	GP	DP	6	3.3.1.2	Complexity in Scheme design
220	488	Kokkayar	GP	DP	6	3.3.1.2	Complexity in Scheme design
221	499	Vellamunda	GP	DP	6	3.3.1.3	Frequent revisions of scheme- need review
222	500	Alathur	GP	DP	6	3.3.1.3	Frequent revisions of scheme- need review
223	501	Pappinisseri	GP	DP	6	3.3.1.3	Frequent revisions of scheme- need review
224	502	Vellukkara	GP	DP	6	3.3.1.3	Frequent revisions of scheme- need review
225	503	Ranni Pazhavangadi	GP	DP	6	3.3.1.3	Frequent revisions of scheme- need review
226	504	Kokkayar	GP	DP	6	3.3.1.3	Frequent revisions of scheme- need review
227	512	Pappinisseri	GP	DP	6	3.3.2.1	Income Certification Process - Wrongful inclusion of beneficiary
228	513	Alathur	GP	DP	6	3.3.2.1	Income Certification Process - Wrongful inclusion of beneficiary
229	514	Vattamkulam	GP	DP	6	3.3.2.1	Income Certification Process - Wrongful inclusion of beneficiary
230	516	Piriyari	GP	DP	6	3.3.2.1	Income certification Process- Erroneous income certificate
231	517	Alathur	GP	DP	6	3.3.2.1	Income certification Process- Erroneous income certificate
232	518	Eruvessi	GP	DP	6	3.3.2.1	Income certification Process- Erroneous income certificate
233	519	Udayamperoor	GP	DP	6	3.3.2.1	Income certification Process- Erroneous income certificate
234	524	Alathur	GP	DP	6	3.3.2.2	Verification and approval process
235	525	Vattamkulam	GP	DP	6	3.3.2.2	Verification and approval process
236	526	Kokkayar	GP	DP	6	3.3.2.2	Verification and approval process
237	527	Cheruthazham	GP	DP	6	3.3.2.2	Verification and approval process
238	528	Pallikkal	GP	DP	6	3.3.2.2	Verification and approval process
239	534	Ezhupunna	GP	DP	6	3.3.3.1	Procedural delay
240	535	Kodanchery	GP	DP	6	3.3.3.1	Procedural delay
241	536	Koottickal	GP	DP	6	3.3.3.1	Procedural delay
242	537	Ranni Pazhavangadi	GP	DP	6	3.3.3.1	Procedural delay

SI No	ML No	Name of the Auditee Institution	Type	HOD	Report No	Audit Para No	Description
243	541	Eruvessi	GP	DP	6	3.3.3.2	Divergent Practices- Financial loss to Beneficiaries -erroneous date of effect
244	542	Vellukkara	GP	DP	6	3.3.3.2	Divergent Practices- Financial loss to Beneficiaries -erroneous date of effect
245	543	Pallikkal	GP	DP	6	3.3.3.2	Divergent Practices- Financial loss to Beneficiaries -erroneous date of effect
246	544	Sooranad south	GP	DP	6	3.3.3.2	Divergent Practices- Financial loss to Beneficiaries -erroneous date of effect
247	545	Parakadavu	GP	DP	6	3.3.3.2	Divergent Practices- Financial loss to Beneficiaries -erroneous date of effect
248	546	Cheruthazham	GP	DP	6	3.3.3.2	Divergent Practices- Financial loss to Beneficiaries -erroneous date of effect
249	547	Vadakkera	GP	DP	6	3.3.3.2	Divergent Practices- Financial loss to Beneficiaries -erroneous date of effect
250	548	Ezhupunna	GP	DP	6	3.3.3.2	Divergent Practices- Financial loss to Beneficiaries -erroneous date of effect
251	549	Koottickal	GP	DP	6	3.3.3.2	Divergent Practices- Financial loss to Beneficiaries -erroneous date of effect
252	550	Pazhayannur	GP	DP	6	3.3.3.2	Divergent Practices- Financial loss to Beneficiaries -erroneous date of effect
253	551	Vellamunda	GP	DP	6	3.3.3.2	Divergent Practices- Financial loss to Beneficiaries -erroneous date of effect
254	552	Valapattanam	GP	DP	6	3.3.3.2	Divergent Practices- Financial loss to Beneficiaries -erroneous date of effect
255	553	Thillankeri	GP	DP	6	3.3.3.2	Divergent Practices- Financial loss to Beneficiaries -erroneous date of effect
256	554	Kodencheri	GP	DP	6	3.3.3.2	Divergent Practices- Financial loss to Beneficiaries -erroneous date of effect
257	555	Udayamperoor	GP	DP	6	3.3.3.2	Divergent Practices- Financial loss to Beneficiaries -erroneous date of effect
258	556	Anchal	GP	DP	6	3.3.3.2	Divergent Practices- Financial loss to Beneficiaries -erroneous date of effect

SI No	ML No	Name of the Auditee Institution	Type	HOD	Report No	Audit Para No	Description
259	557	Ranni Pazhavangadi	GP	DP	6	3.3.3.2	Divergent Practices- Financial loss to Beneficiaries -erroneous date of effect
260	558	Kokkayar	GP	DP	6	3.3.3.2	Divergent Practices- Financial loss to Beneficiaries -erroneous date of effect
261	564	Vellukkara	GP	DP	6	3.3.3.2	Divergent Practices- Non sanctioning to Beneficiaries benefiting from other Welfare Pensions
262	565	Kokkayar	GP	DP	6	3.3.3.2	Divergent Practices- Non sanctioning to Beneficiaries benefiting from other Welfare Pensions
263	566	Ranni	GP	DP	6	3.3.3.2	Divergent Practices- Non sanctioning to Beneficiaries benefiting from other Welfare Pensions
264	567	Thillankeri	GP	DP	6	3.3.3.2	Divergent Practices- Non sanctioning to Beneficiaries benefiting from other Welfare Pensions
265	568	Alathur	GP	DP	6	3.3.3.2	Divergent Practices- Non sanctioning to Beneficiaries benefiting from other Welfare Pensions
266	569	Anchal	GP	DP	6	3.3.3.2	Divergent Practices- Non sanctioning to Beneficiaries benefiting from other Welfare Pensions
267	570	Ranni Pazhavangadi	GP	DP	6	3.3.3.2	Divergent Practices- Non sanctioning to Beneficiaries benefiting from other Welfare Pensions
268	590	Pappinisseri	GP	DP	6	4.2 (b)	Pension disbursal - long pending arrears
269	591	Udayamperoor	GP	DP	6	4.2 (b)	Pension disbursal - Inadequate release from District Collector
270	592	DP	HOD	DP	6	4.3 (a)	Lack of Pension Book to the beneficiaries
271	593	DUA	HOD	DP	6	4.3 (a)	Lack of Pension Book to the beneficiaries
272	594	Karumkulam	GP	DP	6	4.3 (b)	Lack of Annual Verification / Life certificate etc.
273	595	DP	HOD	DP	6	4.3 (b)	Lack of Annual Verification / Life certificate etc.
274	596	DUA	HOD	DP	6	4.3 (b)	Lack of Annual Verification / Life certificate etc.
275	597	DP	HOD	DP	6	4.3 (c)	No mechanism to ensure that the pensions were actually disbursed to the beneficiaries
276	598	DUA	HOD	DP	6	4.3 (c)	No mechanism to ensure that the pensions were actually disbursed to the beneficiaries
277	599	Pappinisseri	GP	DP	6	4.3 (d)	Duplicate payments/ Multiple payments etc.
278	600	Eruvessi	GP	DP	6	4.3 (d)	Duplicate payments/ Multiple payments etc.
279	601	Vattamkulam	GP	DP	6	4.3 (d)	Duplicate payments/ Multiple payments etc.

SI No	ML No	Name of the Auditee Institution	Type	HOD	Report No	Audit Para No	Description
280	602	Pallikkal	GP	DP	6	4.3 (d)	Duplicate payments/ Multiple payments etc.
281	603	Parakadavu	GP	DP	6	4.3 (d)	Duplicate payments/ Multiple payments etc.
282	604	Koottickal	GP	DP	6	4.3 (d)	Duplicate payments/ Multiple payments etc.
283	605	Vellamunda	GP	DP	6	4.3 (d)	Duplicate payments/ Multiple payments etc.
284	611	DP	HOD	DP	6	4.3 (d)	Duplicate payments/ Multiple payments etc.
285	613	DP	HOD	DP	6	4.3 (e)	Direct Benefit Transfer System - Time lag in bank transfer
286	615	DP	HOD	DP	6	4.3 (e)	Direct Benefit Transfer System - Time lag in Post office disbursements
287	617	DP	HOD	DP	6	4.3 (e)	Direct Benefit Transfer System - No mechanism to inform beneficiaries about the Pension credits
288	619	DP	HOD	DP	6		Audit Conclusions
289	621	DP	HOD	DP	6		Audit Recommendations

SI No	ML No	Name of the Auditee Institution	Type	HOD	Report No	Audit Para No	Description
1	9	Mavelikkara BP	BP	CRD	5	1.4.1	Delay in finalisation of Projects
2	13	Mavelikkara BP	BP	CRD	5	1.4.2	Overlapping of Functions- construction of Roads not vested in BP
3	16	Mavelikkara BP	BP	CRD	5	1.4.3	Functioning of Working Groups - Educational assistance to SC students - WG failure
4	24	Mavelikkara BP	BP	CRD	5	1.5.1	Implementation of Projects under infrastructure sector - Allocation Vs Actual
5	29	Mavelikkara BP	BP	CRD	5	1.5.2	Implementation of Projects under Productive Sector- Allocation Vs Actual
6	34	Mavelikkara BP	BP	CRD	5	1.5.3	Implementation of Projects under Woman Component Plan- Allocation Vs Actual
7	39	Mavelikkara BP	BP	CRD	5	1.5.4	Implementation of Projects under Special Component Plan- Allocation Vs Actual
8	44	Mavelikkara BP	BP	CRD	5	1.5.6	Implementation of Projects under Palliative care & differently abled- No expenditure
9	53	CRD	HOD	CRD	5	2.1.1.1(b)	Resources: Trends and composition - Surrender of Funds CSS & SSS
10	57	CRD	HOD	CRD	5	2.1.1.2(b)	Transfer of Funds from Government - Delay in issuing Letter of Authority
11	60	CRD	HOD	CRD	5	2.1.1.2(c)	Transfer of Funds from Government - Under utilisation - Shortfall
12	73	CRD	HOD	CRD	5	2.1.2	Implementation of Projects by LSGIs- Shortfall in expenditure
13	79	Pandalam	BP	CRD	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.
14	80	Kollamkode	BP	CRD	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.
15	81	Chittoor	BP	CRD	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.
16	82	Kottarakkara	BP	CRD	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.
17	83	Mullassery	BP	CRD	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.
18	84	Chowannur	BP	CRD	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.

SI No	ML No	Name of the Auditee Institution	Type	HOD	Report No	Audit Para No	Description
19	85	Mankada	BP	CRD	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.
20	86	Muvattupuzha	BP	CRD	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.
21	125	Palakkad	BP	CRD	5	2.5.1	Quality of Annual Financial Statements - Delay in submission of AFS
22	126	Nenmara	BP	CRD	5	2.5.1	Quality of Annual Financial Statements - Delay in submission of AFS
23	127	Thalikulam	BP	CRD	5	2.5.1	Quality of Annual Financial Statements - Delay in submission of AFS
24	128	Kanjirappally	BP	CRD	5	2.5.1	Quality of Annual Financial Statements - Delay in submission of AFS
25	149	Thaliparamba	BP	CRD	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - AFS does not contains all transactions
26	150	Iritty	BP	CRD	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - AFS does not contains all transactions
27	151	Mankada	BP	CRD	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - AFS does not contains all transactions
28	169	Kottarakkara	BP	CRD	5	2.5.1 (b)(ii)	Quality of Annual Financial Statements - CB/ OB disparity
29	170	Parappa	BP	CRD	5	2.5.1 (b)(ii)	Quality of Annual Financial Statements - CB/ OB disparity
30	171	Bharanikkavu	BP	CRD	5	2.5.1 (b)(ii)	Quality of Annual Financial Statements - CB/ OB disparity
31	172	Muvattupuzha	BP	CRD	5	2.5.1 (b)(ii)	Quality of Annual Financial Statements - CB/ OB disparity
32	180	Mullassery	BP	CRD	5	2.5.1 (b)(iii)	Quality of Annual Financial Statements - lack of appending statements of AFS
33	181	Nilambur	BP	CRD	5	2.5.1 (b)(iii)	Quality of Annual Financial Statements - lack of appending statements of AFS
34	206	Chowannur	BP	CRD	5	2.5.2	Preparation of Monthly Accounts - Did not prepare Monthly Accounts
35	207	Pandalam	BP	CRD	5	2.5.2	Preparation of Monthly Accounts - Did not prepare Monthly Accounts
36	208	Kollamkode	BP	CRD	5	2.5.2	Preparation of Monthly Accounts - Did not prepare Monthly Accounts
37	223	Thaliparamba	BP	CRD	5	2.5.3	Stock Verification - Not done
38	224	Thalassery	BP	CRD	5	2.5.3	Stock Verification - Not done
39	225	Pandalam	BP	CRD	5	2.5.3	Stock Verification - Not done
40	226	Iritty	BP	CRD	5	2.5.3	Stock Verification - Not done
41	227	Mankada	BP	CRD	5	2.5.3	Stock Verification - Not done
42	248	Nenmara	BP	CRD	5	2.5.4 (a)	Maintenance of primary financial records - Deficiencies in the maintenance of Cash book

SI No	ML No	Name of the Auditee Institution	Type	HOD	Report No	Audit Para No	Description
43	249	Thaliparamba	BP	CRD	5	2.5.4 (a)	Maintenance of primary financial records - Deficiencies in the maintenance of Cash book
44	250	Pandalam	BP	CRD	5	2.5.4 (a)	Maintenance of primary financial records - Deficiencies in the maintenance of Cash book
45	251	Chittoor	BP	CRD	5	2.5.4 (a)	Maintenance of primary financial records - Deficiencies in the maintenance of Cash book
46	252	Mannarkad	BP	CRD	5	2.5.4 (a)	Maintenance of primary financial records - Deficiencies in the maintenance of Cash book
47	253	Thalassery	BP	CRD	5	2.5.4 (a)	Maintenance of primary financial records - Deficiencies in the maintenance of Cash book
48	254	Kottarakkara	BP	CRD	5	2.5.4 (a)	Maintenance of primary financial records - Deficiencies in the maintenance of Cash book
49	255	Bharanikkavu	BP	CRD	5	2.5.4 (a)	Maintenance of primary financial records - Deficiencies in the maintenance of Cash book
50	256	Mullassery	BP	CRD	5	2.5.4 (a)	Maintenance of primary financial records - Deficiencies in the maintenance of Cash book
51	257	Muvattupuzha	BP	CRD	5	2.5.4 (a)	Maintenance of primary financial records - Deficiencies in the maintenance of Cash book
52	258	Nilambur	BP	CRD	5	2.5.4 (a)	Maintenance of primary financial records - Deficiencies in the maintenance of Cash book
53	285	Mullassery	BP	CRD	5	2.5.4 (b)(vi)	Maintenance of primary financial records - Asset Register maintained but not properly
54	298	Mullassery	BP	CRD	5	2.5.4 (b)(i)	Maintenance of primary financial records - Did not maintain Advance Register
55	303	Mullassery	BP	CRD	5	2.5.4 (b)(iii)	Maintenance of primary financial records - Did not maintain Deposit Register
56	304	Pandalam	BP	CRD	5	2.5.4 (b)(iii)	Maintenance of primary financial records - Did not maintain Deposit Register
57	433	Kalpetta	BP	CRD	5	3.8	Idle investment on the purchase of Plastic Shredding Machines

SI No	ML No	Name of the Auditee Institution	Type	HOD	Report No	Audit Para No	Description
1	50	Government	GOV	DUA	5	2.1.1.1(a)	Resources: Trends and composition - No increase in the own revenue
2	52	DUA	HOD	DUA	5	2.1.1.1(b)	Resources: Trends and composition - Surrender of Funds CSS & SSS
3	56	DUA	HOD	DUA	5	2.1.1.2(b)	Transfer of Funds from Government - Delay in issuing Letter of Authority
4	59	DUA	HOD	DUA	5	2.1.1.2(c)	Transfer of Funds from Government - Under utilisation - Shortfall
5	62	DUA	HOD	DUA	5	2.1.1.2 (d)	Transfer of Funds from Government - Lapse of Performance Grant
6	74	DUA	HOD	DUA	5	2.1.2	Implementation of Projects by LSGIs- Shortfall in expenditure
7	77	Thrikkakkara	MPY	DUA	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.
8	124	Thrikkakkara	MPY	DUA	5	2.5.1	Quality of Annual Financial Statements - Delay in submission of AFS
9	145	Maradu	MPY	DUA	5	2.5.1 (a)	Quality of Annual Financial Statements -DCB statement is incorrect
10	146	Nilambur	MPY	DUA	5	2.5.1 (a)	Quality of Annual Financial Statements -DCB statement is incorrect
11	147	Eloor	MPY	DUA	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - AFS does not contains all transactions
12	148	Kodungallur	MPY	DUA	5	2.5.1 (b)(i)	Quality of Annual Financial Statements - AFS does not contains all transactions
13	176	Kollam	CRPN	DUA	5	2.5.1 (b)(iii)	Quality of Annual Financial Statements - lack of appending statements of AFS
14	177	Thrikkakkara	MPY	DUA	5	2.5.1 (b)(iii)	Quality of Annual Financial Statements - lack of appending statements of AFS
15	178	Kottakkal	MPY	DUA	5	2.5.1 (b)(iii)	Quality of Annual Financial Statements - lack of appending statements of AFS
16	205	North Paravur	MPY	DUA	5	2.5.2	Preparation of Monthly Accounts - Did not prepare Monthly Accounts
17	218	Kollam	CRPN	DUA	5	2.5.3	Stock Verification - Not done
18	219	Kodungallur	MPY	DUA	5	2.5.3	Stock Verification - Not done
19	220	Nilambur	MPY	DUA	5	2.5.3	Stock Verification - Not done
20	221	Kottakkal	MPY	DUA	5	2.5.3	Stock Verification - Not done
21	243	North Paravur	MPY	DUA	5	2.5.4 (a)	Maintenance of primary financial records - Deficiencies in the maintenance of Cash book
22	244	Maradu	MPY	DUA	5	2.5.4 (a)	Maintenance of primary financial records - Deficiencies in the maintenance of Cash book
23	245	Kottakkal	MPY	DUA	5	2.5.4 (a)	Maintenance of primary financial records - Deficiencies in the maintenance of Cash book

SI No	ML No	Name of the Auditee Institution	Type	HOD	Report No	Audit Para No	Description
24	283	Kodungallur	MPY	DUA	5	2.5.4 (b)(vi)	Maintenance of primary financial records - Asset Register maintained but not properly
25	284	Kottakkal	MPY	DUA	5	2.5.4 (b)(vi)	Maintenance of primary financial records - Asset Register maintained but not properly
26	314	Thiruvananthapuram Corporation	CRPN	DUA	5	3.1.3.1	Incomplete database relating to building permits
27	315	Thiruvananthapuram Corporation	CRPN	DUA	5	3.1.3.2	System lapses in monitoring in permit applications and permits
28	316	Thrissur Corporation	CRPN	DUA	5	3.1.3.2	System lapses in monitoring in permit applications and permits
29	317	Thiruvananthapuram Corporation	CRPN	DUA	5	3.1.3.3	Delay in issue of Permits
30	318	Thrissur Corporation	CRPN	DUA	5	3.1.3.3	Delay in issue of Permits
31	319	Thiruvananthapuram Corporation	CRPN	DUA	5	3.1.3.4	Non Revision of Town Planing Schemes/ Delay in preparation of Master Plans
32	320	Thrissur Corporation	CRPN	DUA	5	3.1.3.4	Non Revision of Town Planing Schemes/ Delay in preparation of Master Plans
33	322	Thiruvananthapuram Corporation	CRPN	DUA	5	3.1.3.5 (i)(a)	Unauthorised construction -Permits issued violating norms -violation of FAR restrictions
34	323	Thrissur Corporation	CRPN	DUA	5	3.1.3.5 (i)(a)	Unauthorised construction -Permits issued violating norms -violation of FAR restrictions
35	324	Thiruvananthapuram Corporation	CRPN	DUA	5	3.1.3.5 (i)(b)	Unauthorised construction -Permits issued violating norms -without ensuring ownership of land
36	326	Thiruvananthapuram Corporation	CRPN	DUA	5	3.1.3.5 (ii)(a)	Unauthorised construction -Violation of Coastal Zone Regulations -Vizhinjam area
37	327	Thiruvananthapuram Corporation	CRPN	DUA	5	3.1.3.5 (ii)(b)	Unauthorised construction -Violation of Coastal Zone Regulations -Veli area
38	328	Thiruvananthapuram Corporation	CRPN	DUA	5	3.1.3.5 (iii)	Unauthorised construction -Unauthorised construction of buildings around TVM Airport
39	329	Thiruvananthapuram Corporation	CRPN	DUA	5	3.1.3.5 (iv)	Unauthorised constructions -Construction done deviating from the permit conditions
40	330	Thrissur Corporation	CRPN	DUA	5	3.1.3.5 (iv)	Unauthorised constructions -Construction done deviating from the permit conditions

SI No	ML No	Name of the Auditee Institution	Type	HOD	Report No	Audit Para No	Description
41	331	Thrissur Corporation	CRPN	DUA	5	3.1.3.5 (v)(a)	Unauthorised constructions -Construction without obtaining permit -Jubilee Medical College
42	332	Thiruvananthapuram Corporation	CRPN	DUA	5	3.1.3.5 (v)(b)	Unauthorised constructions -Construction without obtaining permit -Windsor Rajadhani Hotel
43	333	Thiruvananthapuram Corporation	CRPN	DUA	5	3.1.3.5 (v)(c)	Unauthorised constructions -Construction without obtaining permit -Govt Sect Annexe II Building
44	334	Thiruvananthapuram Corporation	CRPN	DUA	5	3.1.3.5 (v)(d)	Unauthorised constructions -Construction without obtaining permit -FOB over PWD road, KIMS
45	335	Thiruvananthapuram Corporation	CRPN	DUA	5	3.1.3.6	System deficiency in following up unauthorised constructions
46	336	Thrissur Corporation	CRPN	DUA	5	3.1.3.6	System deficiency in following up unauthorised constructions
47	337	Thiruvananthapuram Corporation	CRPN	DUA	5	3.1.3.6 (i)	System deficiency in following up unauthorised constructions - Lack of coordination b/w sections
48	338	Thrissur Corporation	CRPN	DUA	5	3.1.3.6 (i)	System deficiency in following up unauthorised constructions - Lack of coordination b/w sections
49	339	Thiruvananthapuram Corporation	CRPN	DUA	5	3.1.3.6 (ii)	System deficiency in following up unauthorised constructions -Cases detected by CTP (Vig)
50	340	Thrissur Corporation	CRPN	DUA	5	3.1.3.6 (ii)	System deficiency in following up unauthorised constructions -Cases detected by CTP (Vig)
51	341	Thiruvananthapuram Corporation	CRPN	DUA	5	3.1.3.6 (iii)	System deficiency in following up unauthorised constructions -Field inspections in TVM&TCR CRPNs
52	342	Thrissur Corporation	CRPN	DUA	5	3.1.3.6 (iii)	System deficiency in following up unauthorised constructions -Field inspections in TVM&TCR CRPNs
53	343	Thiruvananthapuram Corporation	CRPN	DUA	5	3.1.3.7	Powers of Government to regularise unauthorised constructions- follow up of rejected cases
54	345	Thiruvananthapuram Corporation	CRPN	DUA	5	3.1.4	Conclusion
55	346	Thrissur Corporation	CRPN	DUA	5	3.1.4	Conclusion
56	349	Adoor	MPY	DUA	5	3.2.2.1 (i)	Maintenance of Environmental Hygiene by ULBs -HSCs non convening of meetings
57	350	Kottayam	MPY	DUA	5	3.2.2.1 (i)	Maintenance of Environmental Hygiene by ULBs -HSCs non convening of meetings

SI No	ML No	Name of the Auditee Institution	Type	HOD	Report No	Audit Para No	Description
58	351	Kalamassery	MPY	DUA	5	3.2.2.1 (i)	Maintenance of Environmental Hygiene by ULBs -HSCs non convening of meetings
59	352	Kollam	MPY	DUA	5	3.2.2.1 (i)	Maintenance of Environmental Hygiene by ULBs -HSCs non convening of meetings
60	353	Thrikkakkara	MPY	DUA	5	3.2.2.1 (i)	Maintenance of Environmental Hygiene by ULBs -HSCs non convening of meetings
61	354	Eloor	MPY	DUA	5	3.2.2.1 (i)	Maintenance of Environmental Hygiene by ULBs -HSCs non convening of meetings
62	355	Adoor	MPY	DUA	5	3.2.2.1 (ii)	Maintenance of Environmental Hygiene by ULBs -Non follow up of resolutions passed by HSCs
63	356	Kottayam	MPY	DUA	5	3.2.2.1 (ii)	Maintenance of Environmental Hygiene by ULBs -Non follow up of resolutions passed by HSCs
64	357	Kalamassery	MPY	DUA	5	3.2.2.1 (ii)	Maintenance of Environmental Hygiene by ULBs -Non follow up of resolutions passed by HSCs
65	358	Kollam	MPY	DUA	5	3.2.2.1 (ii)	Maintenance of Environmental Hygiene by ULBs -Non follow up of resolutions passed by HSCs
66	359	Thrikkakkara	MPY	DUA	5	3.2.2.1 (ii)	Maintenance of Environmental Hygiene by ULBs -Non follow up of resolutions passed by HSCs
67	360	Eloor	MPY	DUA	5	3.2.2.1 (ii)	Maintenance of Environmental Hygiene by ULBs -Non follow up of resolutions passed by HSCs
68	361	Nedumangad	MPY	DUA	5	3.2.2.2	Preparation of action plan -Functioning of Ward Health Sanitation Committee
69	362	Attingal	MPY	DUA	5	3.2.2.2	Preparation of action plan -Functioning of Ward Health Sanitation Committee
70	363	Adoor	MPY	DUA	5	3.2.2.2	Preparation of action plan -Functioning of Ward Health Sanitation Committee
71	364	Kottayam	MPY	DUA	5	3.2.2.2	Preparation of action plan -Functioning of Ward Health Sanitation Committee
72	365	Thripunithura	MPY	DUA	5	3.2.2.2	Preparation of action plan -Functioning of Ward Health Sanitation Committee
73	366	Thrikkakkara	MPY	DUA	5	3.2.2.2	Preparation of action plan -Functioning of Ward Health Sanitation Committee

SI No	ML No	Name of the Auditee Institution	Type	HOD	Report No	Audit Para No	Description
74	367	Eloor	MPY	DUA	5	3.2.2.2	Preparation of action plan -Functioning of Ward Health Sanitation Committee
75	368	Kalamassery	MPY	DUA	5	3.2.2.2	Preparation of action plan -Functioning of Ward Health Sanitation Committee
76	369	Kothamangalam	MPY	DUA	5	3.2.2.2	Preparation of action plan -Functioning of Ward Health Sanitation Committee
77	370	North Paravur	MPY	DUA	5	3.2.2.2	Preparation of action plan -Functioning of Ward Health Sanitation Committee
78	371	Kodungallur	MPY	DUA	5	3.2.2.2	Preparation of action plan -Functioning of Ward Health Sanitation Committee
79	372	Irinjalakkuada	MPY	DUA	5	3.2.2.2	Preparation of action plan -Functioning of Ward Health Sanitation Committee
80	373	Ottappalam	MPY	DUA	5	3.2.2.2	Preparation of action plan -Functioning of Ward Health Sanitation Committee
81	374	Koyilandy	MPY	DUA	5	3.2.2.2	Preparation of action plan -Functioning of Ward Health Sanitation Committee
82	375	Koothuparamba	MPY	DUA	5	3.2.2.2	Preparation of action plan -Functioning of Ward Health Sanitation Committee
83	376	Kollam	CRPN	DUA	5	3.2.2.2	Preparation of action plan -Functioning of Ward Health Sanitation Committee
84	377	Kozhikode	CRPN	DUA	5	3.2.2.2	Preparation of action plan -Functioning of Ward Health Sanitation Committee
85	379	Ottappalam	MPY	DUA	5	3.2.2.3 (i)	Maintenance of environmental hygiene at public utility centres -unhygienic conditions of public toilets
86	380	Koothuparamba	MPY	DUA	5	3.2.2.3 (i)	Maintenance of environmental hygiene at public utility centres -unhygienic conditions of public toilets
87	381	Kodungallur	MPY	DUA	5	3.2.2.3 (i)	Maintenance of environmental hygiene at public utility centres -unhygienic conditions of public toilets
88	382	Kozhikode	CRPN	DUA	5	3.2.2.3 (ii)	Maintenance of environmental hygiene at public utility centres -No need assessment
89	383	North Paravur	MPY	DUA	5	3.2.2.3 (iii)	Maintenance of environmental hygiene at public utility centres -Shortage of public toilets

SI No	ML No	Name of the Auditee Institution	Type	HOD	Report No	Audit Para No	Description
90	384	Thrikkakkara	MPY	DUA	5	3.2.2.3 (iv)	Maintenance of environmental hygiene at public utility centres -very few public toilets
91	385	Eloor	MPY	DUA	5	3.2.2.3 (iv)	Maintenance of environmental hygiene at public utility centres -very few public toilets
92	386	Kozhikode	CRPN	DUA	5	3.2.2.3 (v)	Maintenance of environmental hygiene at public utility centres -non functioning of e-toilets
93	387	Kollam	CRPN	DUA	5	3.2.2.3 (v)	Maintenance of environmental hygiene at public utility centres -non functioning of e-toilets
94	388	Kottayam	MPY	DUA	5	3.2.2.3 (v)	Maintenance of environmental hygiene at public utility centres -non functioning of e-toilets
95	389	Kollam	CRPN	DUA	5	3.2.2.3 (b)	Failure in operation and maintenance of slaughter houses -Govt Fund not utilised
96	390	Koothuparamba	MPY	DUA	5	3.2.2.3 (b)	Failure in operation and maintenance of slaughter houses -Govt Fund not utilised
97	391	Kozhikode	CRPN	DUA	5	3.2.2.3 (b)	Failure in operation and maintenance of slaughter houses -Govt Fund not utilised
98	392	Nedumangad	MPY	DUA	5	3.2.2.3 (b)	Failure in operation and maintenance of slaughter houses -Govt Fund not utilised
99	393	Kollam	CRPN	DUA	5	3.2.2.3 (b)	Functioning slaughter houses without the approval of the PCB
100	394	Nedumangad	MPY	DUA	5	3.2.2.3 (b)	Functioning slaughter houses without the approval of the PCB
101	395	Kottayam	MPY	DUA	5	3.2.2.3 (b)	Functioning slaughter houses without the approval of the PCB
102	396	Thripunithura	MPY	DUA	5	3.2.2.3 (b)	Functioning slaughter houses without the approval of the PCB
103	397	Attingal	MPY	DUA	5	3.2.2.3 (b)	Functioning slaughter houses without the approval of the PCB
104	398	North Paravur	MPY	DUA	5	3.2.2.3 (b)	Functioning slaughter houses without the approval of the PCB
105	399	Kottayam	MPY	DUA	5	3.2.2.3 (b)	Failure in operation and maintenance of slaughter houses -Lack of proper disposal of waste
106	400	North Paravur	MPY	DUA	5	3.2.2.3 (b)	Failure in operation and maintenance of slaughter houses -Lack of proper disposal of waste
107	401	Kollam	CRPN	DUA	5	3.2.2.3 (b)	Failure in operation and maintenance of slaughter houses -No Biogas Plant / Not Functioning
108	402	Nedumangad	MPY	DUA	5	3.2.2.3 (b)	Failure in operation and maintenance of slaughter houses -No Biogas Plant / Not Functioning

SI No	ML No	Name of the Auditee Institution	Type	HOD	Report No	Audit Para No	Description
109	403	Kottayam	MPY	DUA	5	3.2.2.3 (b)	Failure in operation and maintenance of slaughter houses -No Biogas Plant / Not Functioning
110	404	Thripunithura	MPY	DUA	5	3.2.2.3 (b)	Failure in operation and maintenance of slaughter houses -No Biogas Plant / Not Functioning
111	405	Attingal	MPY	DUA	5	3.2.2.3 (b)	Failure in operation and maintenance of slaughter houses -No Biogas Plant / Not Functioning
112	406	North Paravur	MPY	DUA	5	3.2.2.3 (b)	Failure in operation and maintenance of slaughter houses -No Biogas Plant / Not Functioning
113	407	Irinjalakkuada	MPY	DUA	5	3.2.2.3 (b)	Failure in operation and maintenance of slaughter houses -No water treatment plant
114	408	Koyilandy	MPY	DUA	5	3.2.2.3 (b)	Failure in operation and maintenance of slaughter houses -slaughtering in open stalls
115	409	Kottayam Municipality	MPY	DUA	5	3.2.2.4	Maintenance of hygiene in public places and water bodies -High density of Coliform Bacteria
116	411	Kothamangalam	MPY	DUA	5	3.2.2.4	Maintenance of hygiene in public places and water bodies -High density of Coliform Bacteria
117	412	Kozhikode	CRPN	DUA	5	3.2.2.4	Maintenance of hygiene in public places and water bodies -High density of Coliform Bacteria
118	413	Kollam	CRPN	DUA	5	3.2.2.4	Maintenance of hygiene in public places and water bodies -High density of Coliform Bacteria
119	414	Eloor	MPY	DUA	5	3.2.2.4	Maintenance of hygiene in public places and water bodies -High density of Coliform Bacteria
120	415	Kozhikode	CRPN	DUA	5	3.2.2.5	Waste Management in Market Places -No treatment facility for waste water from fish market
121	416	North Paravur	MPY	DUA	5	3.2.2.5	Waste Management in Market Places -No treatment facility for waste water from fish market
122	417	Kollam	CRPN	DUA	5	3.2.2.5	Waste Management in Market Places - Defunct Biogas Plants installed by KSUDP
123	418	Kollam	CRPN	DUA	5	3.2.2.5	Waste Management in Market Places - Lack of proper drainage facility in markets
124	419	Attingal	MPY	DUA	5	3.2.2.5	Waste Management in Market Places - Lack of proper drainage facility in markets

SI No	ML No	Name of the Auditee Institution	Type	HOD	Report No	Audit Para No	Description
125	420	Adoor	MPY	DUA	5	3.2.2.5	Waste Management in Market Places - Lack of proper drainage facility in markets
126	421	Kozhikode	CRPN	DUA	5	3.2.2.6 (i)	Disposal of Septage -No mechanism
127	422	Thrikkakkara	MPY	DUA	5	3.2.2.6 (i)	Disposal of Septage -No mechanism
128	423	Kozhikode	CRPN	DUA	5	3.2.2.6 (ii)	Disposal of Septage -Non completion of Bio gas plants at Mofusil and Palayam bus stands
129	424	Kozhikode	CRPN	DUA	5	3.2.2.7	Inadequate treatment of waste water- breeding place for mosquitoes -Kozhikode Medical College
130	426	Kozhikode	CRPN	DUA	5	3.3	wasteful expenditure of Rs 60 lakhs due to improper selection of site – Construction of STP
131	430	Ponnani	MPY	DUA	5	3.6	Infructuous expenditure on a rehabilitation project under IHSDP
132	432	Alappuzha	MPY	DUA	5	3.7	Unfruitful expenditure on e-toilets -Alappuzha Municipality
133	489	Taliparamba	MPY	DUA	6	3.3.1.2	Complexity in Scheme design
134	490	Kozhikode	CRPN	DUA	6	3.3.1.2	Complexity in Scheme design
135	491	Kottayam	MPY	DUA	6	3.3.1.2	Complexity in Scheme design
136	492	Thiruvananthapuram	CRPN	DUA	6	3.3.1.2	Complexity in Scheme design
137	493	Ponnani	MPY	DUA	6	3.3.1.2	Complexity in Scheme design
138	494	Koyilandy	MPY	DUA	6	3.3.1.2	Complexity in Scheme design
139	495	Perinthalamana	MPY	DUA	6	3.3.1.2	Complexity in Scheme design
140	505	Koyilandy	MPY	DUA	6	3.3.1.3	Frequent revisions of scheme- need review
141	515	Kottayam	MPY	DUA	6	3.3.2.1	Income Certification Process - Wrongful inclusion of beneficiary
142	520	Taliparamba	MPY	DUA	6	3.3.2.1	Income certification Process- Erroneous income certificate
143	529	Kottayam	MPY	DUA	6	3.3.2.2	Verification and approval process
144	559	Kozhikode	CRPN	DUA	6	3.3.3.2	Divergent Practices- Financial loss to Beneficiaries -erroneous date of effect
145	560	Thiruvananthapuram	CRPN	DUA	6	3.3.3.2	Divergent Practices- Financial loss to Beneficiaries -erroneous date of effect
146	561	Kottayam	MPY	DUA	6	3.3.3.2	Divergent Practices- Financial loss to Beneficiaries -erroneous date of effect
147	562	Koyilandy	MPY	DUA	6	3.3.3.2	Divergent Practices- Financial loss to Beneficiaries -erroneous date of effect

SI No	ML No	Name of the Auditee Institution	Type	HOD	Report No	Audit Para No	Description
148	563	Perinthalamana	MPY	DUA	6	3.3.3.2	Divergent Practices- Financial loss to Beneficiaries -erroneous date of effect
149	589	Kozhikode	CRPN	DUA	6	4.2 (b)	Pension disbursal - long pending arrears
150	606	Kozhikode	CRPN	DUA	6	4.3 (d)	Duplicate payments/ Multiple payments etc.
151	607	Thiruvananthapuram	CRPN	DUA	6	4.3 (d)	Duplicate payments/ Multiple payments etc.
152	608	Kottayam	MPY	DUA	6	4.3 (d)	Duplicate payments/ Multiple payments etc.
153	609	Ponnani	MPY	DUA	6	4.3 (d)	Duplicate payments/ Multiple payments etc.
154	610	Koyilandy	MPY	DUA	6	4.3 (d)	Duplicate payments/ Multiple payments etc.
155	612	DUA	HOD	DUA	6	4.3 (d)	Duplicate payments/ Multiple payments etc.
156	614	DUA	HOD	DUA	6	4.3 (e)	Direct Benefit Transfer System - Time lag in bank transfer
157	616	DUA	HOD	DUA	6	4.3 (e)	Direct Benefit Transfer System - Time lag in Post office disbursements
158	618	DUA	HOD	DUA	6	4.3 (e)	Direct Benefit Transfer System - No mechanism to inform beneficiaries about the Pension credits
159	620	DUA	HOD	DUA	6		Audit Conclusions
160	622	DUA	HOD	DUA	6		Audit Recommendations

SI No	ML No	Name of the Auditee Institution	Type	HOD	Report No	Audit Para No	Description
1	1	LSG(ERA,ERB)Dept		Govt	5	1.1.1	Status of transfer of functions and functionaries
2	2	Alappuzha DP	DP	Govt	5	1.4.1	Delay in finalisation of Projects
3	3	Alappuzha DP	DP	Govt	5	1.4.2	Overlapping of Functions- Cultivation of Barren Land and Vermi compost
4	15	Alappuzha DP	DP	Govt	5	1.4.3	Functioning of Working Groups - Vice-Chairpersons is not nominated in WGs
5	17	Alappuzha DP	DP	Govt	5	1.4.3	Functioning of Working Groups- SCP Fund utilised for Maintenance of roads outside colony
6	23	Alappuzha DP	DP	Govt	5	1.5.1	Implementation of Projects under infrastructure sector - Allocation Vs Actual
7	28	Alappuzha DP	DP	Govt	5	1.5.2	Implementation of Projects under Productive Sector- Allocation Vs Actual
8	33	Alappuzha DP	DP	Govt	5	1.5.3	Implementation of Projects under Woman Component Plan- Allocation Vs Actual
9	38	Alappuzha DP	DP	Govt	5	1.5.4	Implementation of Projects under Special Component Plan- Allocation Vs Actual
10	43	Alappuzha DP	DP	Govt	5	1.5.5	Implementation of Projects under Palliative care & differently abled- No expenditure
11	63	KLGS DP	NA	Govt	5	2.1.1.2 (d)	Transfer of Funds from Government - Lapse of Performance Grant
12	68	Poverty Alluviation Units	NA	Govt	5	2.1.1.7	Public investment in social sector and rural development through major CSS
13	69	Kudumbasree	NA	Govt	5	2.1.1.7	Public investment in social sector and rural development through major CSS
14	70	KSUDP	NA	Govt	5	2.1.1.7	Public investment in social sector and rural development through major CSS
15	71	Suchitwa Mission	NA	Govt	5	2.1.1.7	Public investment in social sector and rural development through major CSS
16	75	Government	GOV	Govt	5	2.1.3	Misappropriation, loss, defalcation, etc.
17	78	Wayanad	DP	Govt	5	2.2.1	Budget- delayed presentation, passed on the same day of presentation, etc.
18	120	Government	GOV	Govt	5	2.3	Arrears in accounts
19	179	Wayanad	DP	Govt	5	2.5.1 (b)(iii)	Quality of Annual Financial Statements - lack of appending statements of AFS
20	222	Palakkad	DP	Govt	5	2.5.3	Stock Verification - Not done
21	246	Palakkad	DP	Govt	5	2.5.4 (a)	Maintenance of primary financial records - Deficiencies in the maintenance of Cash book
22	247	Wayanad	DP	Govt	5	2.5.4 (a)	Maintenance of primary financial records - Deficiencies in the maintenance of Cash book
23	297	Palakkad	DP	Govt	5	2.5.4 (b)(i)	Maintenance of primary financial records - Did not maintain Advance Register
24	302	Palakkad	DP	Govt	5	2.5.4 (b)(iii)	Maintenance of primary financial records - Did not maintain Deposit Register
25	344	Government	GOV	Govt	5	3.1.3.7	Powers of Government to regularise unauthorised constructions -Periodical revision of cut off date

SI No	ML No	Name of the Auditee Institution	Type	HOD	Report No	Audit Para No	Description
26	427	KSUDP	PSU	Govt	5	3.3	wasteful expenditure of Rs 60 lakhs due to improper selection of site – Construction of STP
27	431	Kudumbasree	PSU	Govt	5	3.6	Infructuous expenditure on a rehabilitation project under IHSDP
28	454	DP	HOD	Govt	6	3.1	Exclusion of eligible population
29	455	DUA	HOD	Govt	6	3.1	Exclusion of eligible population
30	459	DP	HOD	Govt	6	3.3.1	Factors contributing to wrongful inclusions and exclusions -Scheme design deficiencies
31	460	DUA	HOD	Govt	6	3.3.1	Factors contributing to wrongful inclusions and exclusions -Scheme design deficiencies
32	461	Government	Govt	Govt	6	3.3.1	Factors contributing to wrongful inclusions and exclusions -Scheme design deficiencies
33	462	DP	HOD	Govt	6	3.3.1.1	Exclusion of Vulnerable population
34	463	DUA	HOD	Govt	6	3.3.1.1	Exclusion of Vulnerable population
35	464	Government	Govt	Govt	6	3.3.1.1	Exclusion of Vulnerable population
36	496	DP	HOD	Govt	6	3.3.1.2	Complexity in Scheme design
37	497	DUA	HOD	Govt	6	3.3.1.2	Complexity in Scheme design
38	498	Government	Govt	Govt	6	3.3.1.2	Complexity in Scheme design
39	506	DP	HOD	Govt	6	3.3.1.3	Frequent revisions of scheme
40	507	DUA	HOD	Govt	6	3.3.1.3	Frequent revisions of scheme
41	508	Government	Govt	Govt	6	3.3.1.3	Frequent revisions of scheme
42	509	DP	HOD	Govt	6	3.3.2	Weak process control
43	510	DUA	HOD	Govt	6	3.3.2	Weak process control
44	511	Government	Govt	Govt	6	3.3.2	Weak process control
45	521	DP	HOD	Govt	6	3.3.2.1	Income certification process
46	522	DUA	HOD	Govt	6	3.3.2.1	Income certification process
47	523	Government	Govt	Govt	6	3.3.2.1	Income certification process
48	530	DP	HOD	Govt	6	3.3.2.2	Verification and approval process
49	531	DUA	HOD	Govt	6	3.3.2.2	Verification and approval process
50	532	Government	Govt	Govt	6	3.3.2.2	Verification and approval process
51	538	DP	HOD	Govt	6	3.3.3.1	Procedural delay
52	539	DUA	HOD	Govt	6	3.3.3.1	Procedural delay

SI No	ML No	Name of the Auditee Institution	Type	HOD	Report No	Audit Para No	Description
53	540	Government	Govt	Govt	6	3.3.3.1	Procedural delay
54	571	DP	HOD	Govt	6	3.3.3.2	Divergent practices
55	572	DUA	HOD	Govt	6	3.3.3.2	Divergent practices
56	573	Government	Govt	Govt	6	3.3.3.2	Divergent practices
57	575	DP	HOD	Govt	6	3.3.3.3 (a)	Inadequate monitoring and oversight -Improper maintenance of data / Registers
58	576	DUA	HOD	Govt	6	3.3.3.3 (a)	Inadequate monitoring and oversight -Improper maintenance of data / Registers
59	577	DP	HOD	Govt	6	3.3.3.3 (b)	Inadequate monitoring and oversight -Non constitution of District Level Monitoring Committee
60	578	DUA	HOD	Govt	6	3.3.3.3 (b)	Inadequate monitoring and oversight -Non constitution of District Level Monitoring Committee
61	579	DP	HOD	Govt	6	3.3.3.3 (c)	Inadequate monitoring and oversight -Inadequate grievance redressal mechanism
62	580	DUA	HOD	Govt	6	3.3.3.3 (c)	Inadequate monitoring and oversight -Inadequate grievance redressal mechanism
63	581	DP	HOD	Govt	6	3.3.3.3 (d)	Inadequate monitoring and oversight -Absence of Social Audits
64	582	DUA	HOD	Govt	6	3.3.3.3 (d)	Inadequate monitoring and oversight -Absence of Social Audits
65	583	DP	HOD	Govt	6	3.3.3.3 (e)	Inadequate monitoring and oversight -Lack of convergence with other anti poverty programmes
66	584	DUA	HOD	Govt	6	3.3.3.3 (e)	Inadequate monitoring and oversight -Lack of convergence with other anti poverty programmes
67	585	Government	Govt	Govt	6	3.3.3.3	Recommendations
68	586	Government	Govt	Govt	6	4.1	Inadequate central assistance - Short release due to the lack of UC
69	587	Finance Department	Govt	Govt	6	4.2 (a)	Irregularity of disbursements
70	588	Finance Department	Govt	Govt	6	4.2 (b)	Fund release- not in accordance with the requirement of the local bodies